

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Eastern District of Pennsylvania**

In re **WJO, Inc.**

Debtor(s)

Case No. **10-19894**

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Aetna P.O. Box 804735 Chicago, IL 60680-4108	Aetna P.O. Box 804735 Chicago, IL 60680-4108			67,016.87
Ann Bono Tax 250 Pond Street Bristol, PA 19007	Ann Bono Tax 250 Pond Street Bristol, PA 19007			11,176.23
Avaya Financial PO Box 93000 Chicago, IL 60673-3000	Avaya Financial PO Box 93000 Chicago, IL 60673-3000			11,104.84
Broadview Networks P.O. Box 1191 Port Chester, NY 10573-1191	Broadview Networks P.O. Box 1191 Port Chester, NY 10573-1191			33,811.00
Centro Properties Two Tower Bridge #300 Conshohocken, PA 19428	Centro Properties Two Tower Bridge #300 Conshohocken, PA 19428			125,000.00
D.J. Cilione Real Estate 1607 W. Passyunk Ave Philadelphia, PA 19145	D.J. Cilione Real Estate 1607 W. Passyunk Ave Philadelphia, PA 19145			17,700.00
David Klein Real Estate 2200 W. Hamilton St. Ste 204 Allentown, PA 18104-6385	David Klein Real Estate 2200 W. Hamilton St. Ste 204 Allentown, PA 18104-6385			30,074.35
Dr. Brian Walsh 3205 Wellington St. Philadelphia, PA 19149	Dr. Brian Walsh 3205 Wellington St. Philadelphia, PA 19149			22,250.00
Dr. John Pickard 54 Pine Run Rd Southampton, PA 18966	Dr. John Pickard 54 Pine Run Rd Southampton, PA 18966			12,000.00
Dr. Michael Fischer 11 Susanna Way Newtown, PA 18940	Dr. Michael Fischer 11 Susanna Way Newtown, PA 18940			25,625.00
Dr. William J. O'Brien 23 Chancellor St. Newtown, PA 18940	Dr. William J. O'Brien 23 Chancellor St. Newtown, PA 18940			8,499.01

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Gordon Liebmann 4 Terry Drive Suite 4 Newtown, PA 18940	Gordon Liebmann 4 Terry Drive Suite 4 Newtown, PA 18940			10,420.04
HealthWebb 668 Stony Hill Rd Suite 175 Morrisville, PA 19067	HealthWebb 668 Stony Hill Rd Suite 175 Morrisville, PA 19067			10,744.50
Henry Schein PO Box 382023 Pittsburgh, PA 15250-8023	Henry Schein PO Box 382023 Pittsburgh, PA 15250-8023			9,802.61
JT Jackson PO Box 488 Colmar, PA 18915-0488	JT Jackson PO Box 488 Colmar, PA 18915-0488			204,352.77
Martin Bank Pond Lehocky & Wilson 181 Market Street 35th Floor Philadelphia, PA 19103-3636	Martin Bank Pond Lehocky & Wilson 181 Market Street 35th Floor Philadelphia, PA 19103-3636			26,837.98
Mercedes-Benz Financial PO Box 9001680 Louisville, KY 40290-1680	Mercedes-Benz Financial PO Box 9001680 Louisville, KY 40290-1680			13,167.76
Professional Solutions PO Box 10351 Des Moines, IA 50306	Professional Solutions PO Box 10351 Des Moines, IA 50306			13,399.20
Ray Wall, Treasurer Bensalem Township Bldg 2400 Byberry Rd Bensalem, PA 19020	Ray Wall, Treasurer Bensalem Township Bldg 2400 Byberry Rd Bensalem, PA 19020			11,317.56
Ripple Design 136 2nd Street Unit 3C Philadelphia, PA 19106	Ripple Design 136 2nd Street Unit 3C Philadelphia, PA 19106			52,000.00

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **November 16, 2010**

Signature **/s/ William J. O'Brien, III**
William J. O'Brien, III
President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.